

REMARKS

Claim 31 has been amended to make the claim dependent from a previously recited claim.

No fees are believed to be due; however, the Commissioner is authorized to charge any deficiencies in fees or credit any overpayments to our Deposit Account No. 06-2425.

Respectfully submitted,

FULWIDER PATTON LEE & UTECHT, LLP

Dated: August 26, 2004

By: Ellsworth R. Roston
Ellsworth R. Roston
Registration No. 16,310

Howard Hughes Center
6060 Center Drive, Tenth Floor
Los Angeles, CA 90045
Telephone: (310) 824-5555
Facsimile: (310) 824-9696
Customer No. 24201

ERR:dmc